

## Vehicles Registered After January First

Excises are prorated on a monthly basis. If a motor vehicle is registered after the beginning of any calendar year, no excise will be imposed for those months, if any, which have fully elapsed before the vehicle is registered. If a vehicle is registered for any part of a month, however, the excise will be due for all of that month. The annual excise due on a vehicle registered after January 1 will be reduced, therefore, by one-twelfth of the full year's excise for every month prior to the month in which the vehicle was registered. The following example illustrates the calculation of the excise due on a vehicle registered after January 1.

Example: A vehicle is registered on March fifth. If that vehicle had been registered for the entire year, the excise due would have been \$360.00. Therefore, the amount due should be reduced as follows:

Annual Amount	Months	Monthly Amount	Months Not Registered	Reduction	Prorated Amount Due
					\$360.00
\$360.00	÷ 12	\$30.00	X 2 =	\$60.00	-\$60.00
					\$300.00

Where, as in this example, a vehicle is registered after January first, the Registry performs a proration, automatically, in its calculation of the excise amount due for that calendar year. Therefore, the bill or billing information prepared by the Registry for that vehicle will provide the correct amount due. Local assessors do not have to perform the calculations, themselves.

## Registration Canceled Before December 1

A registrant who cancels a registration during a calendar year *may* qualify for a partial abatement. To be eligible, however, such a registrant must also either (a) transfer title to the vehicle or (b) move out of Massachusetts and register the vehicle in some other jurisdiction. For a registrant who so qualifies, the assessors, not the Registry, must calculate the amount of the abatement for which the registrant is eligible. A registrant will never qualify for an abatement on any vehicle for any month during which the vehicle was registered for any portion of that month. For further information regarding abatements, see Chapter 3 of this manual.

## Minimum Assessment

The minimum motor vehicle assessment which may be made is \$5.00. Therefore, if the value of a vehicle produces an excise amount less than \$5.00, an assessment of \$5.00 must be made.